

EXHIBIT A

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

**MACNEIL AUTOMOTIVE PRODUCTS
LIMITED, an Illinois Corporation,**

Plaintiff,

V.

**CANNON AUTOMOTIVE LIMITED, f/k/a
CANNON RUBBER LIMITED,
AUTOMOTIVE DIVISION,
a United Kingdom Company,**

Defendant.

No. 08 C 139

Hon. Joan B. Gottschall

Magistrate Arlander Keys

SECOND DECLARATION OF ALLAN THOM

Allan Thom, pursuant to 28 U.S.C §1746, declares as follows:

1. I am the Vice-President of MacNeil Automotive Products Limited ("MacNeil"). I have been MacNeil's Vice-President since 1999.
2. As MacNeil's Vice-President I am, and have been, responsible for operational affairs particularly pertaining to product development.
3. MacNeil was formed in 1989 by David F. MacNeil. Since its formation, MacNeil has been a supplier of automotive accessories including, among other things, floor liners and mats. MacNeil now manufactures most of the automotive accessories that it sells.
4. In its entire history, MacNeil has never had an employee, facility or presence located outside of this forum.
5. MacNeil distributes approximately 98% of its product in North America. Of that figure, approximately 91% is distributed exclusively in the United States.

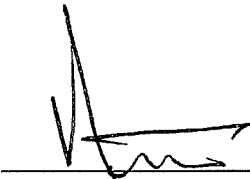
6. The mats that MacNeil received from Cannon were distributed almost exclusively in the North America.

7. MacNeil started active international distribution (outside of North America) around 1998-99, and said distribution only makes up approximately 2-3% of MacNeil's total sales.

8. Exhibit D to MacNeil's opposition to Cannon's motion to dismiss pursuant to *forum non conveniens* is a true and correct copy of a document MacNeil received from Cannon's prior corporate entity and is kept in the ordinary course of business at MacNeil.

9. I am over the age of twenty one years and have personal knowledge of the matters set forth herein.

10. I declare under penalty of perjury that the foregoing is true and correct. I have executed this Declaration on May 5, 2008.



Allan Thom

CERTIFICATE OF SERVICE

The undersigned, an attorney, hereby certifies that he caused a copy of the foregoing SECOND DECLARATION OF ALLAN THOM via electronic filing, on or about the 5th day of May, 2008 on:

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/s/ Robert S. Grabemann

Robert S. Grabemann